

108TH CONGRESS
1ST SESSION

S. _____

IN THE SENATE OF THE UNITED STATES

Mr. GRASSLEY (for himself and Mr. BAUCUS) introduced the following bill;
which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to make
technical corrections, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 **SECTION 1. SHORT TITLE; ETC.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Tax Technical Corrections Act of 2003”.

6 (b) AMENDMENT OF 1986 CODE.—Except as other-
7 wise expressly provided, whenever in this Act an amend-
8 ment or repeal is expressed in terms of an amendment
9 to, or repeal of, a section or other provision, the reference
10 shall be considered to be made to a section or other provi-
11 sion of the Internal Revenue Code of 1986.

1 (c) TABLE OF CONTENTS.—The table of contents for
2 this Act is as follows:

Sec. 1. Short title; etc.

Sec. 2. Amendments related to Jobs and Growth Tax Relief Reconciliation Act of 2003.

Sec. 3. Amendments related to Job Creation and Worker Assistance Act of 2002.

Sec. 4. Amendments related to Economic Growth and Tax Relief Reconciliation Act of 2001.

Sec. 5. Amendment related to Victims of Terrorism Tax Relief Act of 2001.

Sec. 6. Amendments related to Community Renewal Tax Relief Act of 2000.

Sec. 7. Amendments related to Taxpayer Relief Act of 1997.

Sec. 8. Amendment related to Small Business Job Protection Act of 1996.

Sec. 9. Clerical amendments.

3 **SEC. 2. AMENDMENTS RELATED TO JOBS AND GROWTH**
4 **TAX RELIEF RECONCILIATION ACT OF 2003.**

5 (a) AMENDMENTS RELATED TO SECTION 302 OF
6 THE ACT.—

7 (1) Clause (i) of section 1(h)(1)(D) is amended
8 by inserting “(determined without regard to para-
9 graph (11))” after “net capital gain”.

10 (2) Subclause (I) of section 1(h)(11)(B)(iii) is
11 amended—

12 (A) by striking “section 246(c)(1)” and in-
13 serting “section 246(c)”,

14 (B) by striking “120-day period” and in-
15 serting “121-day period”, and

16 (C) by striking “90-day period” and insert-
17 ing “91-day period”.

(3) Clause (ii) of section 1(h)(11)(D) is amended by striking “an individual” and inserting “a taxpayer to whom this section applies”.

4 (4)(A) Subparagraph (B) of section 854(b)(1)
5 is amended—

6 (i) by striking clauses (iii) and (iv), and

7 (ii) by amending clause (i) to read as fol-
8 lows:

9 “(i) IN GENERAL.—In any case in
10 which—

11 “(I) a dividend is received from a
12 regulated investment company (other
13 than a dividend to which subsection
14 (a) applies),

15 “(II) such investment company
16 meets the requirements of section
17 852(a) for the taxable year during
18 which it paid such dividend, and

19 “(III) the qualified dividend in-
20 come of such investment company for
21 such taxable year is less than 95 per-
22 cent of its gross income,

then, in computing qualified dividend in-
come, there shall be taken into account
only that portion of such dividend des-

1 ignated by the regulated investment com-
2 pany.”.

3 (B) Subparagraph (C) of section 854(b)(1) is
4 amended to read as follows:

5 “(C) LIMITATIONS.—

6 “(i) SUBPARAGRAPH (A).—The aggre-
7 gate amount which may be designated as
8 dividends under subparagraph (A) shall
9 not exceed the aggregate dividends received
10 by the company for the taxable year.

11 “(ii) SUBPARAGRAPH (B).—The aggre-
12 gate amount which may be designated as
13 qualified dividend income under subpara-
14 graph (B) shall not exceed the sum of—

15 “(I) the qualified dividend in-
16 come of the company for the taxable
17 year, and

18 “(II) the amount of any earnings
19 and profits which were distributed by
20 the company for such taxable year in
21 order to comply with the requirements
22 of section 852(a)(2)(B) and accumu-
23 lated in a taxable year with respect to
24 which this part did not apply.”.

1 (C) Paragraph (2) of section 854(b) is amended
2 by striking “as a dividend for purposes of the max-
3 imum rate under section 1(h)(11) and” and insert-
4 ing “as qualified dividend income for purposes of
5 section 1(h)(11) and as dividends for purposes of”.

6 (D) Paragraph (5) of section 854(b) is amend-
7 ed to read as follows:

8 “(5) QUALIFIED DIVIDEND INCOME.—For pur-
9 poses of this subsection, the term ‘qualified dividend
10 income’ has the meaning given such term by section
11 1(h)(11)(B).”.

12 (E) Paragraph (2) of section 857(c) is amended
13 to read as follows:

14 “(2) SECTION (1)(h)(11).—

15 “(A) IN GENERAL.—In any case in
16 which—

17 “(i) a dividend is received from a real
18 estate investment trust (other than a cap-
19 ital gain dividend), and

20 “(ii) such trust meets the require-
21 ments of section 856(a) for the taxable
22 year during which it paid such dividend,
23 then, in computing qualified dividend income,
24 there shall be taken into account only that por-

1 tion of such dividend designated by the real es-
2 tate investment trust.

3 “(B) LIMITATION.—The aggregate amount
4 which may be designated as qualified dividend
5 income under subparagraph (A) shall not ex-
6 ceed the sum of—

7 “(i) the qualified dividend income of
8 the trust for the taxable year,

9 “(ii) the excess of—

10 “(I) the sum of the real estate
11 investment trust taxable income com-
12 puted under section 857(b)(2) for the
13 preceding taxable year and the income
14 subject to tax by reason of the appli-
15 cation of the regulations under section
16 337(d) for such preceding taxable
17 year, over

18 “(II) the sum of the taxes im-
19 posed on the trust for such preceding
20 taxable year under section 857(b)(1)
21 and by reason of the application of
22 such regulations, and

23 “(iii) the amount of any earnings and
24 profits which were—

1 “(I) distributed by the trust for
2 such taxable year in order to comply
3 with the requirements of section
4 857(a)(2)(B), and

5 “(II) accumulated in a taxable
6 year with respect to which this part
7 did not apply.

8 “(C) NOTICE TO SHAREHOLDERS.—The
9 amount of any distribution by a real estate in-
10 vestment trust which may be taken into account
11 as qualified dividend income shall not exceed
12 the amount so designated by the trust in a writ-
13 ten notice to its shareholders mailed not later
14 than 60 days after the close of its taxable year.

15 “(D) QUALIFIED DIVIDEND INCOME.—For
16 purposes of this paragraph, the term ‘qualified
17 dividend income’ has the meaning given such
18 term by section 1(h)(11)(B).”.

19 (F) With respect to any taxable year of a regu-
20 lated investment company or real estate investment
21 trust ending on or before November 30, 2003, the
22 period for providing notice of the qualified dividend
23 amount to shareholders under sections 854(b)(2)
24 and 857(c)(2)(C) of the Internal Revenue Code of
25 1986, as amended by this section, shall not expire

1 before the date on which the statement under sec-
2 tion 6042(e) of such Code is required to be fur-
3 nished with respect to the last calendar year begin-
4 ning in such taxable year.

5 (5) Paragraph (2) of section 302(f) of the Jobs
6 and Growth Tax Relief Reconciliation Act of 2003 is
7 amended to read as follows:

8 “(2) PASS-THRU ENTITIES.—In the case of a
9 pass-thru entity described in subparagraph (A), (B),
10 (C), (D), (E), or (F) of section 1(h)(10) of the In-
11 ternal Revenue Code of 1986, as amended by this
12 Act, the amendments made by this section shall
13 apply to taxable years ending after December 31,
14 2002; except that dividends received by such an enti-
15 ty on or before such date shall not be treated as
16 qualified dividend income (as defined in section
17 1(h)(11)(B) of such Code, as added by this Act).”.

18 (b) EFFECTIVE DATE.—The amendments made by
19 subsection (a) shall take effect as if included in section
20 302 of the Jobs and Growth Tax Relief Reconciliation Act
21 of 2003.

22 **SEC. 3. AMENDMENTS RELATED TO JOB CREATION AND**
23 **WORKER ASSISTANCE ACT OF 2002.**

24 (a) AMENDMENTS RELATED TO SECTION 101 OF
25 THE ACT.—

1 (1) Subparagraph (D) of section 168(k)(2) is
2 amended by adding at the end the following new
3 clauses:

4 “(iii) SYNDICATION.—For purposes of
5 subparagraph (A)(ii), if—

6 “(I) property is originally placed
7 in service after September 10, 2001,
8 by the lessor of such property,

9 “(II) such property is sold by
10 such lessor or any subsequent pur-
11 chaser within 3 months after the date
12 such property was originally placed in
13 service, and

14 “(III) the user of such property
15 after the last sale during such 3-
16 month period remains the same as
17 when such property was originally
18 placed in service,

19 such property shall be treated as originally
20 placed in service not earlier than the date
21 of such last sale.

22 “(iv) LIMITATIONS RELATED TO
23 USERS AND RELATED PARTIES.—The term
24 ‘qualified property’ shall not include any
25 property if—

1 “(I) the user of such property (as
2 of the date on which such property is
3 originally placed in service) or a per-
4 son which is related (within the mean-
5 ing of section 267(b) or 707(b)) to
6 such user or to the taxpayer had a
7 written binding contract in effect for
8 the acquisition of such property at
9 any time before September 11, 2001,
10 or

11 “(II) in the case of property
12 manufactured, constructed, or pro-
13 duced for such user’s or person’s own
14 use, the manufacture, construction, or
15 production of such property began at
16 any time before September 11,
17 2001.”.

18 (2) Clause (ii) of section 168(k)(2)(D) is
19 amended by inserting “clause (iii) and” before “sub-
20 paragraph (A)(ii)”.

21 (b) AMENDMENTS RELATED TO SECTION 102 OF
22 THE ACT.—

23 (1) Subparagraph (H) of section 172(b)(1) is
24 amended by striking “a taxpayer which has”.

1 (2) In the case of a net operating loss for a tax-
2 able year ending during 2001 or 2002—

3 (A) an application under section 6411(a)
4 of the Internal Revenue Code of 1986 with re-
5 spect to such loss shall not fail to be treated as
6 timely filed if filed before November 1, 2002,

7 (B) any election made under section
8 172(b)(3) of such Code may (notwithstanding
9 such section) be revoked before November 1,
10 2002, and

11 (C) any election made under section 172(j)
12 of such Code shall (notwithstanding such sec-
13 tion) be treated as timely made if made before
14 November 1, 2002.

15 (3) Section 102(c)(2) of the Job Creation and
16 Worker Assistance Act of 2002 (Public Law 107–
17 147) is amended by striking “before January 1,
18 2003” and inserting “after December 31, 1990”.

19 (4)(A) Subclause (I) of section 56(d)(1)(A)(i) is
20 amended by striking “attributable to carryovers”.

21 (B) Subclause (I) of section 56(d)(1)(A)(ii) is
22 amended—

23 (i) by striking “for taxable years” and in-
24 serting “from taxable years”, and

1 (ii) by striking “carryforwards” and insert-
2 ing “carryovers”.

3 (c) AMENDMENTS RELATED TO SECTION 301 OF
4 THE ACT.—

5 (1) Subparagraph (D) of section 1400L(a)(2) is
6 amended—

7 (A) by striking “subchapter B” and insert-
8 ing “subchapter A”, and

9 (B) in clause (ii), by striking “subpara-
10 graph (B)” and inserting “this paragraph”.

11 (2) Subparagraph (D) of section 1400L(b)(2) is
12 amended by inserting “, and clause (iv) thereof shall
13 be applied by substituting ‘qualified New York Lib-
14 erty Zone property’ for ‘qualified property’” before
15 the period at the end.

16 (3) Subsection (c) of section 1400L is amended
17 by adding at the end the following new paragraph:

18 “(5) ELECTION OUT.—For purposes of this
19 subsection, rules similar to the rules of section
20 168(k)(2)(C)(iii) shall apply.”.

21 (4) Paragraph (2) of section 1400L(f) is
22 amended by inserting before the period “, deter-
23 mined without regard to subparagraph (C)(i) there-
24 of”.

1 (d) AMENDMENT RELATED TO SECTION 405 OF THE
2 ACT.—The last sentence of section 4006(a)(3)(E)(iii)(IV)
3 of the Employee Retirement Income Security Act of 1974
4 (29 U.S.C. 1306(a)(3)(E)(iii)(IV)) is amended—

5 (1) by inserting “or this subparagraph” after
6 “this clause” both places it appears, and

7 (2) by inserting “(other than sections 4005,
8 4010, 4011, and 4043)” after “subsections”.

9 (e) AMENDMENT RELATED TO SECTION 411 OF THE
10 ACT.—Subparagraph (B) of section 411(c)(2) of the Job
11 Creation and Worker Assistance Act of 2002 is amended
12 by striking “Paragraph (2)” and inserting “Paragraph
13 (1)”.

14 (f) EFFECTIVE DATE.—The amendments made by
15 this section shall take effect as if included in the provisions
16 of the Job Creation and Worker Assistance Act of 2002
17 to which they relate.

18 **SEC. 4. AMENDMENTS RELATED TO ECONOMIC GROWTH**
19 **AND TAX RELIEF RECONCILIATION ACT OF**
20 **2001.**

21 (a) AMENDMENT RELATED TO SECTION 401 OF THE
22 ACT.—Clause (i) of section 530(d)(2)(C) is amended by
23 striking “higher” after “qualified”.

24 (b) AMENDMENTS RELATED TO SECTION 611 OF
25 THE ACT.—

1 (1) Paragraph (3) of section 45A(c) is amended
2 by inserting “, except that the base period taken
3 into account for purposes of such adjustment shall
4 be the calendar quarter beginning October 1, 1993”
5 before the period at the end.

6 (2) Subparagraph (A) of section 415(d)(4) is
7 amended by adding at the end the following new
8 sentence: “This subparagraph shall also apply for
9 purposes of any provision of this title that provides
10 for adjustments in accordance with the method con-
11 tained in this subsection, except to the extent pro-
12 vided in such provision.”.

13 (c) AMENDMENT RELATED TO SECTION 614 OF THE
14 ACT.—Clause (ii) of section 4972(c)(6)(A) is amended to
15 read as follows:

16 “(ii) the amount of contributions de-
17 scribed in section 401(m)(4)(A), or”.

18 (d) AMENDMENT RELATED TO SECTION 637 OF THE
19 ACT.—Section 408(p)(6)(A)(i) is amended by adding at
20 the end the following new sentence: “For purposes of the
21 preceding sentence, amounts described in section
22 6051(a)(3) shall be determined without regard to section
23 3401(a)(3).”.

1 (e) AMENDMENT RELATED TO SECTION 641 OF THE
2 ACT.—Subparagraph (B) of section 403(a)(4) is amended
3 to read as follows:

4 “(B) CERTAIN RULES MADE APPLICA-
5 BLE.—The rules of paragraphs (2) through (7)
6 and (9) of section 402(c) and section 402(f)
7 shall apply for purposes of subparagraph (A).”.

8 (f) EFFECTIVE DATE.—The amendments made by
9 this section shall take effect as if included in the provisions
10 of the Economic Growth and Tax Relief Reconciliation Act
11 of 2001 to which they relate.

12 **SEC. 5. AMENDMENT RELATED TO VICTIMS OF TERRORISM**
13 **TAX RELIEF ACT OF 2001.**

14 (a) AMENDMENT RELATED TO SECTION 201 OF THE
15 ACT.—Subparagraph (A) of section 6103(i)(7) is amended
16 by adding at the end the following new clause:

17 “(v) TAXPAYER IDENTITY.—For pur-
18 poses of this subparagraph, a taxpayer’s
19 identity shall not be treated as taxpayer
20 return information.”.

21 (b) EFFECTIVE DATE.—The amendment made by
22 subsection (a) shall take effect as if included in section
23 201 of the Victims of Terrorism Tax Relief Act of 2001.

1 **SEC. 6. AMENDMENTS RELATED TO COMMUNITY RENEWAL**

2 **TAX RELIEF ACT OF 2000.**

3 (a) AMENDMENTS RELATED TO SECTION 401 OF
4 THE ACT.—

5 (1) Subsection (c) of section 1234B is amended
6 by adding at the end the following new sentence:
7 “The Secretary may prescribe regulations regarding
8 the status of contracts the values of which are deter-
9 mined directly or indirectly by reference to any index
10 which becomes (or ceases to be) a narrow-based se-
11 curity index (as defined for purposes of section
12 1256(g)(6)).”.

13 (2) Paragraph (6) of section 1256(g) is amend-
14 ed by adding at the end the following new sentence:
15 “The Secretary may prescribe regulations regarding
16 the status of options the values of which are deter-
17 mined directly or indirectly by reference to any index
18 which becomes (or ceases to be) a narrow-based se-
19 curity index (as so defined).”.

20 (b) EFFECTIVE DATE.—The amendments made by
21 subsection (a) shall take effect as if included in section
22 401 of the Community Renewal Tax Relief Act of 2000.

1 **SEC. 7. AMENDMENTS RELATED TO TAXPAYER RELIEF ACT**
2 **OF 1997.**

3 (a) AMENDMENT RELATED TO SECTION 211 OF THE
4 ACT.—Subparagraph (B) of section 529(c)(5) is amended
5 to read as follows:

6 “(B) TREATMENT OF DESIGNATION OF
7 NEW BENEFICIARY.—The taxes imposed by
8 chapters 12 and 13 shall apply to a transfer by
9 reason of a change in the designated beneficiary
10 under the program (or a rollover to the account
11 of a new beneficiary) unless the new beneficiary
12 is—

13 “(i) assigned to the same generation
14 as (or a higher generation than) the old
15 beneficiary (determined in accordance with
16 section 2651), and

17 “(ii) a member of the family of the
18 old beneficiary.”.

19 (b) AMENDMENT RELATED TO SECTION 213 OF THE
20 ACT.—Clause (iii) of section 530(d)(4)(B) is amended by
21 striking “account holder” and inserting “designated bene-
22 ficiary”.

23 (c) AMENDMENTS RELATED TO SECTION 1001 OF
24 THE ACT.—

25 (1) Paragraph (2) of section 1259(c) is amend-
26 ed by striking “The term ‘constructive sale’ shall not

1 include any contract” and inserting “A taxpayer
2 shall not be treated as having made a constructive
3 sale solely because the taxpayer enters into a con-
4 tract”.

5 (2) Subparagraphs (A) and (B)(i) of section
6 1259(c)(3) are each amended by striking “be treated
7 as a constructive sale” and inserting “cause a con-
8 structive sale”.

9 (3) Clause (i) of section 1259(c)(3)(A) is
10 amended by striking “before the end of” and insert-
11 ing “on or before”.

12 (4) Clause (ii) of section 1259(c)(3)(B) is
13 amended by striking “substantially similar”.

14 (5) Subclause (I) of section 1259(c)(3)(B)(ii) is
15 amended to read as follows:

16 “(I) which would (but for this
17 subparagraph) cause the requirement
18 of subparagraph (A)(iii) not to be met
19 with respect to the transaction de-
20 scribed in clause (i) of this subpara-
21 graph,”.

22 (6) Subclause (II) of such section is amended
23 by inserting “on or” before “before the 30th day”.

24 (7) The heading for subparagraph (B) of sec-
25 tion 1259(c)(3) is amended by striking “POSITIONS

1 WHICH ARE REESTABLISHED” and inserting “CER-
2 TAIN CLOSED TRANSACTIONS WHERE RISK OF LOSS
3 ON APPRECIATED FINANCIAL POSITION DIMIN-
4 ISHED”.

5 (d) AMENDMENTS RELATED TO SECTION 1015 OF
6 THE ACT.—

7 (1) Section 246(c)(1)(A) is amended by striking
8 “90-day period” and inserting “91-day period”.

9 (2) Section 246(c)(2)(B) is amended—

10 (A) by striking “180-day period” and in-
11 serting “181-day period”, and

12 (B) by striking “90-day period” and in-
13 serting “91-day period”.

14 (e) AMENDMENT RELATED TO SECTION 1031 OF
15 THE ACT.—Section 4261(e)(4) is amended by adding at
16 the end the following new subparagraph:

17 “(D) SPECIAL RULE FOR AMOUNTS PAID
18 FOR DOMESTIC SEGMENTS BEGINNING AFTER
19 2002.—If an amount is paid during a calendar
20 year for a domestic segment beginning in a
21 later calendar year, then the rate of tax under
22 subsection (b) on such amount shall be the rate
23 in effect for the calendar year in which such
24 amount is paid.”

1 (f) AMENDMENTS RELATED TO SECTION 1053 OF
2 THE ACT.—

3 (1) Section 901(k)(1)(A)(i) is amended by
4 striking “30-day period” and inserting “31-day pe-
5 riod”.

6 (2) Section 901(k)(3)(B) is amended—

7 (A) by striking “90-day period” and in-
8 serting “91-day period”, and

9 (B) by striking “30-day period” and in-
10 serting “31-day period”.

11 (g) EFFECTIVE DATE.—

12 (1) IN GENERAL.—Except as provided in para-
13 graph (2), the amendments made by this section
14 shall take effect as if included in the provisions of
15 the Taxpayer Relief Act of 1997 to which they re-
16 late.

17 (2) AMENDMENTS RELATED TO SECTION
18 1031.—The amendment made by subsection (e) shall
19 apply to segments beginning after December 31,
20 2002.

21 **SEC. 8. AMENDMENT RELATED TO SMALL BUSINESS JOB**
22 **PROTECTION ACT OF 1996.**

23 (a) AMENDMENT RELATED TO SECTION 1307.—Sub-
24 section (b) of section 1377 (relating to post-termination

1 transition period) is amended by adding at the end the
2 following new paragraph:

3 “(3) SPECIAL RULES FOR AUDIT RELATED
4 POST-TERMINATION TRANSITION PERIODS.—

5 “(A) NO APPLICATION TO CARRYOVERS.—

6 Paragraph (1)(B) shall not apply for purposes
7 of section 1366(d)(3).

8 “(B) LIMITATION ON APPLICATION TO DIS-
9 TRIBUTIONS.—Paragraph (1)(B) shall apply to
10 a distribution described in section 1371(e) only
11 to the extent that the amount of such distribu-
12 tion does not exceed the aggregate increase (if
13 any) in the accumulated adjustments account
14 (within the meaning of section 1368(e)) by rea-
15 son of the adjustments referred to in such para-
16 graph.”.

17 (b) EFFECTIVE DATE.—The amendment made by
18 this section shall take effect as if included in section 1307
19 of the Small Business Job Protection Act of 1996.

20 **SEC. 9. CLERICAL AMENDMENTS.**

21 (a) Subclause (II) of section 1(g)(7)(B)(ii) is amend-
22 ed by striking “10 percent.” and inserting “10 percent”.

23 (b) Section 1(h)(6)(A)(ii) is amended—

24 (1) in subclause (I), by striking “(5)(B)” and
25 inserting “(4)(B)”, and

1 (2) in subclause (II), by striking “(5)(A)” and
2 inserting “(4)(A)”.

3 (c) Section 72(f) is amended by striking “Economic
4 Growth and Tax Relief Reconciliation Act of 2001” and
5 inserting “Economic Growth and Tax Relief Reconcili-
6 ation Act of 2001”.

7 (d) Clause (ii) of section 168(k)(2)(D) is amended—
8 (1) by inserting “is” after “if property”, and
9 (2) by striking “is” in subclause (I).

10 (e) The heading for subparagraph (F) of section
11 168(k)(2) is amended by striking “MINIUMUM” and insert-
12 ing “MINIMUM”.

13 (f) Section 246A(b)(1) is amended by striking “sec-
14 tion 243(c)(4)” and inserting “section 243(d)(4)”.

15 (g) Section 403(b)(7)(A)(ii) is amended by striking
16 “section 3121(a)(1)(D)” and inserting “section
17 3121(a)(5)(D)”.

18 (h) Section 408(a)(1) is amended by striking
19 “457(e)(16)” and inserting “457(e)(16),”.

20 (i) Paragraph (2) of section 408(n) is amended by
21 striking “section 101(6)” and inserting “paragraph (6) or
22 (7) of section 101”.

23 (j) Section 416(i)(1)(A) is amended in the matter fol-
24 lowing clause (iii) by striking “in the case of plan years”
25 and inserting “In the case of plan years”.

1 (k) The item relating to section 1234B in the table
2 of sections for part IV of subchapter P of chapter 1 is
3 amended to read as follows:

“Sec. 1234B. Gains or losses from securities futures contracts.”.

4 (l) Subsection (h) of section 1296 is amended by
5 striking “paragraphs (2) and (3) of section 851(b)” and
6 inserting “section 851(b)(2)”.

7 (m) The table of sections for part II of subchapter
8 A of chapter 11 is amended by inserting after the item
9 relating to section 2010 the following new item:

“Sec. 2011. Credit for State death taxes.”.

10 (n) The table of sections for subchapter A of chapter
11 13 is amended by inserting after the item relating to sec-
12 tion 2603 the following new item:

“Sec. 2604. Credit for certain State taxes.”.

13 (o) Subsection (c) of section 4973 is amended by
14 striking “subsection (a)(2)” and inserting “subsection
15 (a)(3)”.

16 (p) Paragraph (4) of section 6103(p) is amended by
17 striking “subsection (l)(16) or (17)” each place it appears
18 and inserting “subsection (l)(16) or (18)”.

19 (q) Subsection (c) of section 156 of the Community
20 Renewal Tax Relief Act of 2000 (114 Stat. 2763A–623)
21 is amended in the first sentence by inserting “than” after
22 “not later”.

1 (r) Paragraph (6) of section 1(a) of Public Law 107–
2 22 shall be applied by substituting “part VIII” for “part
3 VII” in such paragraph.

4 (s) Subparagraph (A) of section 1(b)(3) of Public
5 Law 107–22 shall be applied by substituting “EDU-
6 CATIONAL” for “EDUCATION” in the matter preceding sub-
7 paragraph (A) in such section.

8 (t) Paragraph (1) of section 204(e) of the Railroad
9 Retirement and Survivors’ Improvement Act of 2001 shall
10 be applied by substituting “Section 24(d)(2)(A)(iii)” for
11 “Section 24(d)(3)(A)(iii)” in such paragraph.

12 (u) Paragraph (2) of section 412(b) of the Economic
13 Growth and Tax Relief Reconciliation Act of 2001 shall
14 be applied by substituting “Section 221(f)(1)” for “Sec-
15 tion 221(g)(1)” in such paragraph.

16 (v) Subsection (b) of section 531 of the Economic
17 Growth and Tax Relief Reconciliation Act of 2001 shall
18 be applied by substituting “section” for “subsection” in
19 such subsection.

20 (w) Paragraph (3) of section 619(c) of the Economic
21 Growth and Tax Relief Reconciliation Act of 2001 shall
22 be applied by substituting “after the item relating to sec-
23 tion 45D” for “at the end” in such paragraph.

24 (x) Paragraph (3) of section 652(b) of the Economic
25 Growth and Tax Relief Reconciliation Act of 2001 shall

- 1 be applied by inserting “each place it appears” before “in
- 2 the next to last sentence” in such paragraph.